

## POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

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<b>Title of Invention</b>	Accoustical Absorption Coating and Process				
First Named Applicant :	Mr. Gerry Arner				
Attorney Docket Number :	103103				
I hereby appoint the registered practitioner named below:					
<table border="1"><tr><th>Name</th><th>Registration Number</th></tr><tr><td>Dr. Floyd Edward Roberts III.</td><td>32935</td></tr></table>	Name	Registration Number	Dr. Floyd Edward Roberts III.	32935	
Name	Registration Number				
Dr. Floyd Edward Roberts III.	32935				
as my attorney or agent to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.					
I am the Applicant/Inventor.					
Full Name of Applicant of Record:					
Mr. Gerry Arner					
Signature: GerryArner	Date: 2003-10-31				